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Report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat

I. Introduction

1. The present report is submitted pursuant to paragraph 97 of Security Council resolution 2253 (2015), in which the Council requested the Secretary-General to provide an initial strategic-level report that demonstrates and reflects the gravity of the threat posed to international peace and security by Islamic State in Iraq and the Levant (ISIL, also known as Da'esh) and associated individuals, groups, undertakings and entities, including foreign terrorist fighters, provides information on the sources of financing of such individuals, groups, undertakings and entities, including through illicit trade in oil, antiquities and other natural resources, as well as their planning and facilitation of attacks, and reflects the range of United Nations efforts in support of Member States in countering this threat.[1]

2. Security Council resolution 2253 (2015) was adopted at the meeting of the Council on 17 December 2015, which included the participation of Ministers of Finance from around the world. In adopting the resolution, the Council expressed its determination to address the threat posed to international peace and security by the groups and individuals and the importance of cutting off their access to funds, including the illicit trade in oil, antiquities and other natural resources, as well as their planning and facilitation of attacks. In the resolution, the Council decided that such groups and individuals will be subject to the measures imposed by Security Council resolution 2161 (2014); that the former Security Council Committee pursuant to resolutions 1267 (1999) and 1989 (2011) concerning Al-Qaida and associated individuals and entities will be known as the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities; and that the Al-Qaida Sanctions List will be known as the ISIL (Da'esh) and Al-Qaida Sanctions List.

3. The report also contains recommendations on strengthening the capacities of Member States to mitigate the threat posed by ISIL, as well as ways in which the

[1] The Security Council has issued five presidential statements and adopted 21 resolutions related to ISIL and its affiliates since July 2014.

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United Nations can support those efforts. As requested by the Security Council, the report has been prepared with the input of the Counter-Terrorism Committee Executive Directorate, in close collaboration with the Analytical Support and Sanctions Monitoring Team established pursuant to Security Council resolution 1526 (2004) concerning Al-Qaida and the Taliban and associated individuals and entities of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015), the Counter-Terrorism Implementation Task Force and other relevant United Nations actors and international organizations. Information has also been provided by some Member States.

II. The gravity of the threat posed by ISIL and associated groups and entities

A. The threat

4. The emergence of ISIL has been facilitated by the protracted conflicts in Iraq and the Syrian Arab Republic and the resulting political and security instability, as well as by the weakening of State institutions and the inability of the two States to exercise effective control over their territories and borders. In less than two years, ISIL has captured large swathes of territory in both Iraq and the Syrian Arab Republic, which it administers through a sophisticated, quasi-bureaucratic revenue-generating structure that is sufficiently flexible and diversified to compensate for declines in income from single revenue streams. ISIL has also benefited from its relationship with individuals and groups involved in transnational organized crime. It uses its financial resources to support ongoing military campaigns, administer its territories and fund the expansion of the conflict beyond Iraq and the Syrian Arab Republic, and it has developed an extremely effective and sophisticated communications strategy to ensure that its distorted vision of the world resonates with a small but growing number of disaffected individuals who are disengaged from, or no longer identify with, the core values of their societies.

5. Despite the efforts of the international community to counter ISIL through military, financial and border-security measures (which have recently inflicted substantial losses), ISIL continues to maintain its presence in Iraq and the Syrian Arab Republic. It is also expanding the scope of its operations to other regions. The terrorist attacks carried out in the final months of 2015 demonstrate that it is capable of committing attacks on civilian targets outside the territories under its control. The extent of its reach was notably demonstrated by the suicide bombings in Beirut on 12 November 2015, the coordinated attacks in Paris on 13 November 2015 and the attacks in Jakarta by an ISIL affiliate on 14 January 2016, which closely resembled the Paris attacks.

6. The recent expansion of the ISIL sphere of influence across West and North Africa, the Middle East and South and South-East Asia demonstrates the speed and scale at which the gravity of the threat has evolved in just 18 months. The complexity of the recent attacks and the level of planning, coordination and sophistication involved raise concerns about its future evolution. Moreover, other terrorist groups, including the Islamic Youth Shura Council and Islamic State of Iraq and the Levant-Libya Province (Derna) in Libya, the Mujahideen of Kairouan and Jund al-Khilafah in Tunisia, the Islamic Movement of Uzbekistan, Tehreek-e-Khilafat in Pakistan and

Ansar al-Khilafah in the Philippines, are sufficiently attracted by its underlying ideology to pledge allegiance to its so-called caliphate and self-proclaimed caliph. ISIL has also benefited from the arrival of a steady stream of foreign terrorist fighters, who continue to leave their communities to replenish its ranks. The return of these fighters from the battlefields of Iraq and the Syrian Arab Republic and other conflict zones is a further major concern, as returnees can extend the presence of ISIL to their States of origin and use their skills and combat experience to recruit additional sympathizers, establish terrorist networks and commit terrorist acts.

1. ISIL outside Iraq and the Syrian Arab Republic

7. The growing threat posed by ISIL to international peace and security is reflected in its strategy of global expansion, the development of which may reflect a reaction to recent territorial losses inflicted in Iraq and the Syrian Arab Republic by international military efforts. As of 15 December 2015, 34 groups from all around the world had reportedly pledged allegiance to ISIL. Moreover, in view of its territorial claims of more "provinces", it is expected that ISIL affiliates will increase in number and that its membership will grow in 2016. This is a matter of considerable concern, since these groups appear to be emulating ISIL's tactics and carrying out attacks on its behalf.

8. In 2016 and beyond, Member States should prepare for a further increase in the number of foreign terrorist fighters travelling to other States on the instructions of ISIL. Many groups and individuals have pledged allegiance to Abu Bakr al-Baghdadi and the proclaimed "caliphate" since 2014, although only its affiliates in Libya and Afghanistan currently control territory of any significance. The ISIL presence in Libya is the affiliate that has received the greatest amount of attention, including support and guidance from the ISIL core.[2] In Afghanistan and Pakistan, ISIL continues to develop a network of contacts and sympathizers who carry out attacks in its name. On 13 January 2016, the ISIL group "Khorasan province", which operates in Pakistan and Afghanistan, issued a statement claiming credit for an attack on the Pakistani Consulate in Jalalabad, Afghanistan.

2. Grave human rights violations

9. ISIL continues to perpetrate appalling human rights abuses against populations under its control.[3] Executions, torture, amputations, lashings, ethno-sectarian attacks and floggings in public places against "infidels" offer sobering testimony to the degree of barbarity to which it is prepared to descend to achieve its goals. ISIL systematically targets communities and members of communities who refuse to subscribe to its extremist ideology, including Christians, Yezidis, Shia and Sunnis. Since the emergence of ISIL, sexual slavery has been imposed upon women and girls as an instrument of terror to humiliate and subjugate entire communities. Sexual violence in conflict, when used or commissioned as a method or tactic of war or as part of a widespread or systematic attack against civilian populations, can significantly exacerbate and prolong situations of armed conflict and may impede the restoration of international peace and security. Against this backdrop, the sexual and gender-based violence used as a tactic of terrorism by ISIL has become part of

[2] See S/2015/891.

[3] See A/HRC/30/48 and Corr.1, sect. IV. A and B (http://www.ohchr.org/EN/HRBodies/HRC/IICISyria/Pages/Documentation.aspx).

its strategy for controlling territory, dehumanizing victims and recruiting new supporters. According to the Special Representative on Sexual Violence in Conflict, extremist groups like ISIL view female bodies as vessels for producing a new generation that can be raised in their own image, according to their radical ideology, and control over women's sexuality and reproduction is integral to the nation-building aspirations of ISIL and its affiliates.[4] The nexus between sexual violence and violent extremism is becoming increasingly evident, and combatting extremist groups is an essential component of the fight against conflict-related sexual violence. In its resolution 2242 (2015), the Security Council stressed the increasing need to ensure that the protection and empowerment of women is a central consideration of strategies to counter terrorism and violent extremism.

10. Thousands of children have also become victims, perpetrators and witnesses of ISIL's atrocities. The group is systematically indoctrinating and grooming children as young as five years old to be future militants. The United Nations Assistance Mission for Iraq (UNAMI) and the Office of the United Nations High Commissioner for Human Rights (OHCHR) continue to receive reports that ISIL has been forcibly recruiting and using children in military operations.[5] Several videos posted on social media purportedly show recruitment and training of children in ISIL camps in Iraq and the Syrian Arab Republic. The systemic recruitment and abuse of children by ISIL and the reported emergence of youth training camps in several regions are cause for grave concern.

3. Humanitarian crisis

11. The international community faces a humanitarian crisis of unprecedented proportions. The Syrian conflict, the largest and most complex of the current humanitarian emergencies, has become an international crisis. In the Syrian Arab Republic alone, around 12 million people (including more than 4 million people who have sought refuge in neighbouring States) have been forced to flee their homes, and more than 13.5 million are in need of humanitarian assistance.[6] The emergence of ISIL in Iraq and the Syrian Arab Republic has further exacerbated the humanitarian crisis. With no political solution in sight, and military confrontation continuing, the number of people affected by internal conflict in both countries is likely to increase in 2016. The presence of significant displaced populations also places a significant strain on the resources of States neighbouring the conflict zones.

4. Destruction and looting of cultural sites and artefacts

12. The large-scale, systematic destruction and looting of cultural sites that is also part of the ISIL strategy highlights the strong connection between the cultural, humanitarian and security dimensions of conflicts and terrorism. This has been recognized in numerous United Nations statements and declarations, including by

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[4] See Zainab Bangura, "Faith in Islam & Faith in Women: Why Gender Justice is Key to an Islam Without Extremes", International Crisis Group, 2015 (available from: https://medium.com/the-future-of-conflict/faith-in-islam-faith-in-women-why-gender-justice-is-key-to-an-islam-without-extremes-8920277ef674#.rqlzfj3mx).

[5] See report on the Protection of Civilians in the Armed Conflict in Iraq: 11 December 2014-30 April 2015 (available from: http://www.ohchr.org/Documents/Countries/IQ/UNAMI_OHCHR_4th_POCReport-11Dec2014-30April2015.pdf).

[6] Office for the Coordination of Humanitarian Affairs, Syrian Arab Republic (http://www.unocha.org/syria).

the General Assembly in its resolution 69/281, entitled "Saving the cultural heritage of Iraq", and notably by the Security Council in its resolution 2199 (2015), by which the Council established a ban on trade in antiquities illegally removed from Iraq since 6 August 1990 and from the Syrian Arab Republic since 15 March 2011 and which recognized illicit trafficking in antiquities as a potential source of financing for terrorist organizations.

5. Conclusion

13. ISIL represents an unprecedented threat to international peace and security. It is able to adapt quickly to the changing environment and to persuade or inspire like-minded terrorist groups in various regions of the world to facilitate and commit acts of terrorism.

14. In view of the gravity of the threat, the international community must also be adaptive in its responses, ensuring that they are consistent with the rule-of-law and international human rights and humanitarian norms and standards. Member States should adopt comprehensive approaches that incorporate security-led counter-terrorism initiatives and preventive measures that address the drivers of violent extremism leading to terrorism.

B. Sources of financing for ISIL

15. ISIL's rapid and effective mobilization of vast financial resources in the service of recruitment and territorial expansion demonstrates the gravity of the threat posed to international peace and security by terrorist organizations that use techniques similar to those employed by transnational organized criminal groups, constantly adapting their financing strategy to changing circumstances.

16. ISIL is the world's wealthiest terrorist organization. Its funding sources have been described in detail in a number of reports, including those of the Counter-Terrorism Committee Executive Directorate, the Analytical Support and Sanctions Monitoring Team and the Financial Action Task Force. Its funds derive mostly from the exploitation of the natural and economic resources of the territories it occupies (including oil fields and refineries and agricultural land), as well as from bank robbery, extortion, confiscation of property, donations from foreign terrorist fighters and the looting of antiquities.

17. Numerous reports, including reports of UNAMI, estimate the income generated by ISIL from oil and oil products in 2015 to have been between $400 million and $500 million. ISIL uses income from oil sales to buy supplies, including weaponry, military equipment and ammunition. As a result of the international air strikes on oil refineries and tanks, the blocking of smuggling routes and the sale and purchase of oil, it is expected that ISIL's oil income, both in total and as a proportion of its overall earnings, will gradually diminish in 2016. Other resources, including gas and phosphate sites, have also been subject to airstrikes. Moreover, further exploitation of existing resources would require expertise and heavy investment, which may not be readily available. However, ISIL's degree of diversification is such that dwindling revenue streams can be quickly replaced by others. Data and imagery provided by Member States of potential routes of illicit trade in oil and oil products by ISIL cannot be independently verified by the United Nations. Moreover, the differences in the materials provided point to the difficulty in establishing exact routes and

distribution networks, given the diversification and flexibility adopted by ISIL, and underscoring the fact that close coordination and cooperation among Member States is imperative. Such high-level coordination and cooperation was demonstrated by the passage of Security Council resolution 2253 (2015).

18. Over the past year, "taxing" and confiscation appear to have become another significant revenue source. ISIL has developed a sophisticated system for the confiscation of goods and property, including from banks (cash taken from 90 branches located in the Iraqi provinces under its control totalled $1 billion ($675 million from banks in Mosul alone), according to UNAMI). ISIL also confiscates the homes of officials and others who leave the territory and sells them in local markets, providing discounts to its members. ISIL also taxes economic activity by extorting the estimated 8 million people living in territories under its control. It attempts to legitimize this system by calling the "tax" a "religious tax" or "*zakat*". The tax amounts to at least 2.5 per cent of the capital earned from businesses, goods and agricultural products, including wheat, barley, cotton and livestock; from services of contractors and traders in Iraq's western and northern provinces and from trucks entering the territories under ISIL control. According to UNAMI, the tax on trucks generates around $900 million per year. In some cases the group extorts up to 10 per cent, on the grounds that "it is a nation in time of war".

19. The Iraqi Government recently decided to cut off salary payments to workers in ISIL-controlled territory, with the aim of reducing opportunities for such "taxation". However, it appears that remittances from relatives abroad are transferred using local "*hawala*"-type services that are very difficult to control. In the longer term, however, this taxation system will become more difficult to sustain. According to the Food and Agriculture Organization of the United Nations (FAO), this is especially true in the agricultural sector, where the yield from wheat and barley crops is decreasing in ISIL-controlled territory due to poor seed quality.

20. Like transnational organized criminal groups, ISIL relies on laundering and smuggling techniques and smuggling networks to circumvent the international embargo. ISIL sells oil and agricultural products at discount prices using established historical smuggling routes in and out of Iraq and the Syrian Arab Republic. Once these goods have reached the countries of destination, it is very difficult to track their origin, particularly oil products. Convoys bring in basic food and raw materials for the population, and illicit merchandise is concealed within such convoys as they leave ISIL-controlled territory. ISIL imposes "taxes" and fees on anyone living in the territories under its control.

21. Numerous Iraqi and Syrian archaeological sites are under the close control of ISIL, which imposes taxes on the looters, based on a pre-appraisal of the value of what is taken, and it also grants licences for excavation. As reported by the United Nations Educational, Scientific and Cultural Organization (UNESCO), the American Schools of Oriental Research estimates that around 25 per cent of archaeological sites in the Syrian Arab Republic (including over 21 per cent in ISIL-controlled territories) have been affected by the looting. The Syrian Arab Republic has seized, or obtained the restitution, of more than 6,000 artefacts (including 1,000 from Lebanon) over the past four years. UNESCO notes that, in view of the scale of the looting and its significant economic value, it is likely that many items are being stored by criminal networks. It is to be expected that, once the attention diminishes, criminal networks will begin to introduce additional laundered items into the market. According to

preliminary information received by UNESCO from its member States, many small pieces, such as coins and statuettes, are generally smuggled and put up for sale on Internet platforms. It is therefore essential that police, customs and art market officials take the strongest possible measures to combat illicit trafficking in such items. UNESCO has also noted the vital importance of determining where and with whom such artefacts are stored and of identifying the smuggling routes.

22. In addition to the above revenue sources, ISIL continues to benefit from external donations and ransom payments by families of hostages, particularly from the Yazidi community. UNAMI estimates that these payments amounted to between $35 million to $45 million in 2014. It is believed that $850,000 was paid in January 2015 for the release of 200 Iraqi Yazidis. ISIL has used sexual violence to mobilize resources and fund its operations, including the ransoming and sale of women and girls through human trafficking and slave markets. It also receives voluntary payments from those seeking to free foreign terrorists fighters from the conflict zones. According to the Counter-Terrorism Committee Executive Directorate and the Analytical Support and Sanctions Monitoring Team, revenue from foreign terrorist fighters represents another significant source of funding. Wire transfers, credit card withdrawals from the accounts of known foreign terrorist fighters and money transfers reveal a constant flow of funds in and out of ISIL-controlled territories. Further research is needed to better understand the financial networks operating in border cities, including the role of intermediaries.

23. In view of the considerable pressure being exerted by the international community, it is likely that ISIL will attempt to identify other funding sources. There is a need to achieve a better understanding of the financial mechanisms used by ISIL affiliates and by groups that have pledged allegiance to ISIL.

24. The Financial Action Task Force notes that ISIL and its affiliates continue to make extensive use of the Internet and social media to raise funds. Misuse of these technologies in a coordinated manner can generate significant funds, which are difficult to detect without the support of the Internet site providers. This is an area of particular concern, as it could enable foreign terrorist fighters returning from Iraq or the Syrian Arab Republic or local sympathizers to generate sufficient funding for recruitment and the planning of terrorist attacks around the world.

C. Foreign terrorist fighters joining ISIL and associated groups and entities

1. Recruitment

25. According to the Analytical Support and Sanctions Monitoring Team and other sources, the attraction of ISIL to potential recruits has risen to an unprecedented level. It is estimated that around 30,000 foreign terrorist fighters, coming from over 100 Member States, are actively engaged in the activities of Al-Qaida, ISIL and associated groups.[7] This phenomenon clearly demands not only global and national solutions, but also urgent action at the local level. In view of the current situation on the ground, it is unclear whether the recent dramatic rate of growth in the number of foreign terrorist fighters will be sustained over the long term. It is also unclear whether the final destinations of most of the fighters will continue to be Iraq and the

[7] S/2015/975, para. 78.

Syrian Arab Republic since ISIL has been encouraging potential fighters to travel to States outside the Middle East.

26. In both developed and developing States, significant numbers of young people are seriously considering travelling to areas where their personal security would be at great risk. The departure of so many young people to conflict zones has a profoundly destabilizing effect on their communities and, above all, on their families. In order to attract individuals to its cause, ISIL exploits socioeconomic grievances and feelings of alienation, marginalization, discrimination or victimization, precipitated by, among other things, a perceived or real lack of good governance, inequality, injustice and lack of opportunity. It pretends to offer potential recruits the opportunity to achieve "social status", kinship, a sense of identity and belonging, fulfilment of a sense of religious duty and a purpose. Its ideology is predicated on a perverted interpretation of Islam that also exploits historical grievances (offering an opportunity not only to rebel against the corruption of the current political order, but also to eradicate the "artificial" border between Iraq and the Syrian Arab Republic).

27. The challenges faced by those seeking to identify potential foreign terrorist fighters and prevent their travel are exacerbated by the absence of a clear "personality type" that is more prone than others to engage in terrorist activities. Preliminary studies[8] have shown that foreign terrorist fighters are motivated by a number of, social, economic and geopolitical conditions, combined with individual circumstances that appear at a particular moment in time and make individuals vulnerable to recruitment or engagement in violent extremism and terrorism. This appears to be the case for recruits located both inside and outside territories where ISIL and its affiliates have a large presence. The journey of each individual fighter into terrorist activity involves a unique combination of factors that differ in order of magnitude, depending on the local context.

28. According to the Special Representative on Sexual Violence in Conflict, ISIL's recruitment messaging also includes the promise of access to women for young, single, economically marginalized men who seek status, power and sexual access not available in socially conservative contexts. ISIL also has a large team of dedicated "online groomers" whose job it is to identify individuals who express an interest in the group on online forums. The grooming of would-be sympathizers for terrorist activity locally or for travel to ISIL-held territory is based on information about the individual's particular social and personal context.

29. Terrorist recruitment is not the exclusive preserve of ISIL recruiters. There is often an intimate and personal element. Studies on European foreign terrorist fighters[8] show that peer pressure or support plays an active part in the final stages of radicalization, and that the role of family members, especially mothers, could be particularly relevant in countering such pressure.

2. Use of the Internet and social media as a promotional and recruitment tool

30. The threat posed by ISIL is made even greater by the group's growing technological sophistication. ISIL increasingly turns to the Internet and social media

[8] See Sara Zeiger and Anne Aly, eds., "Countering Violent Extremism: Developing an Evidence-base for Policy and Practice", Hedayah and Curtin University, 2015 (available from: http://www.hedayah.ae/pdf/cve-edited-volume.pdf).

to disseminate its messages to potential recruits. It appears that ISIL has been able, through information and communications technologies (ICT) in general, and social media tools in particular, to establish a low-cost and powerful system to broadcast its propaganda, identify potential recruits and allocate human resources to persuade targeted individuals to join its ranks. This has fuelled the growth in the number of foreign terrorist fighters travelling to Iraq and the Syrian Arab Republic. Prosecutors and law enforcement officials in many affected States increasingly report that foreign terrorist fighters and would-be fighters, and terrorists acting alone or in small cells, but without formal links to ISIL, consume its propaganda online and interact online with its members and sympathizers.[9] Following action by Twitter to close down thousands of these accounts, ISIL has migrated to other social media tools, such as Telegram messenger.[10] When Telegram, in turn, begins to close down ISIL-related channels, ISIL and its support base will likely migrate to new platforms.

31. ISIL has also demonstrated the capacity to tailor its online messaging to its audience. Over the past two years, videos of ISIL have shown: acts of war (30 per cent); interviews with mujahideen (25 per cent); images showing ISIL as a functioning and utopic "State" (18 per cent); and executions (15 per cent).[11] Purely religious themes are less common. Videos are often well edited and inspired by action movies and videogames. This approach seeks to attract not only young men looking for action, but also professionals such as doctors, engineers, ICT specialists and women and girls. ISIL's branding and marketing campaigns are accompanied by individualized radicalization and recruitment campaigns conducted by well-trained groomers using live chat applications, videoconferencing and other ICT tools.

32. It has been shown that ICT plays a crucial role in the travel preparations of foreign terrorist fighters to join ISIL and its affiliates, the training and sharing of "effective practices" and the planning of attacks. ISIL online forums discuss best ways to avoid detection while crossing borders by using routes that will not raise suspicion and through States perceived as having inadequate border controls. The use of ICT to demonstrate how to build improvised explosive devices is also well documented. This matter has been raised by the Security Council in its resolutions 2161 (2014) and 2178 (2014) and could be exploited by ISIL and its affiliates. Prosecutors and law enforcement officers have expressed their concerns about the routine use of encryption technologies by ISIL terrorists. ISIL-related forums on the "dark web" regularly inform their members about the most effective encryption tools and recommend the adoption of new products when ICT solutions are considered to be compromised.

33. A further challenge is the complexity of the global ICT framework, which raises several difficult jurisdictional issues in terms of the applicability of domestic laws and the powers of States to enforce them. Private corporations must find ways to deal with conflicting domestic laws in their international operations. Facebook,

[9] In the United States of America, almost 80 per cent of aspiring foreign terrorist fighters have downloaded extremist propaganda, promoted it online or engaged with other extremists online.

[10] In the fall of 2015, Telegram had channels in Arabic, Bosnian, English, French, German, Indonesian and Turkish, among other languages, and had up to 10,000 followers each.

[11] Assessment of the International Observatory for Terrorism Studies, special meeting of the Counter-Terrorism Committee with Member States and relevant international and regional organizations on "Preventing terrorists from exploiting the Internet and social media to recruit terrorists and incite terrorist acts, while respecting human rights and fundamental freedoms", 16 and 17 December 2015.

for example, has established guidelines for cooperation with law enforcement agencies worldwide, including for the preservation of data and emergency requests. Many private corporations already enforce their own terms of use and can either remove ISIL content or terminate the accounts of users violating those terms. Such measures are taken by corporations in the context of terrorist activities such as recruitment and incitement to terrorism. Most large corporations proactively and voluntarily moderate content uploaded by their users or remove content that is contrary to their terms and conditions.[12]

34. The online sale of Iraqi and Syrian antiquities continues despite the worldwide prohibition on their trade, as set forth in Security Council resolution 2199 (2015). Illegitimate sellers of such antiquities, who may have direct or indirect links with ISIL, use social media platforms to find customers for illicitly obtained and exported artefacts. UNESCO has been raising awareness of this phenomenon for a decade.[13] The global ICT community should take the necessary countermeasures, following established good practices.[14]

D. Travel of foreign terrorist fighters

35. Foreign terrorist fighters from many States continue to reach Iraq and the Syrian Arab Republic through neighbouring countries. In some instances, this is facilitated by linguistic similarities and the lack of visa requirements. ISIL has shown itself to be effective in identifying and circumventing countermeasures put in place by Member States. It has also proven adept at informing potential foreign terrorist fighters of any vulnerabilities, using the Internet and social media. Even if one State detects a vulnerability that facilitates the cross-border movement of foreign terrorist fighters, the same vulnerability may be easily exploited by ISIL in a neighbouring State. The international community must therefore develop a more effective way to determine which vulnerabilities are being exploited by ISIL and to share this information with other States that are adversely affected by such measures so that collective responses can be rapidly implemented.

36. ISIL has recently issued Internet guidelines to help facilitate the travel of foreign terrorist fighters to Iraq and the Syrian Arab Republic. Those guidelines clearly indicate ISIL's awareness of the techniques commonly used by Member States to identify foreign terrorist fighters, as well as systemic shortfalls in existing measures to track their travel patterns. It is also evident that ISIL is well aware of the difficulty of identifying foreign terrorist fighters prior to their departure. Many potential fighters are not persons of interest to law enforcement officials in their States of origin or residence and are therefore not subject to monitoring. The ISIL guidelines also include detailed information about the most easily penetrable travel routes, those to avoid because of stepped-up controls and the best modes of travel to be used to reach territories under its control. Member States have reported to the Analytical Support and Sanctions Monitoring Team that foreign terrorist fighters

[12] YouTube has removed 14 million videos over the past two years; Facebook receives and reviews 1 million user notifications per week about violation of its terms of use (not only for terrorist-related postings); and Twitter has closed around 2,000 ISIL-related accounts in recent months.

[13] See http://www.unesco.org/new/fileadmin/MULTIMEDIA/HQ/CLT/pdf/basic-actions-cultural-objects-for-sale_en.pdf.

[14] See, for example, http://www.art-law.org/archives/conferencedu17112008/memorandum-fr171108.pdf.

travel to conflict zones in Iraq and the Syrian Arab Republic by air, maritime and land routes through European and neighbouring States.[15]

37. ISIL has also exhibited a growing interest in, and capacity for, launching attacks outside the territory it controls. These attacks are carried out not only by home-grown terrorists, but also by individuals who have received training abroad, including in ISIL-held territories. This demonstrates the urgent need for Member States not only to ensure that foreign terrorist fighters do not travel from their country of origin to ISIL-held territories, but also to curtail the flow of such fighters from ISIL-held territories to third States where they can facilitate terrorist attacks. Concerns have been raised about the potential for foreign terrorist fighters to use the massive inflow of asylum seekers into Europe as a means of transporting its operatives into Europe.

38. With regard to refugees entering third States through the resettlement schemes organized by the Office of the United Nations High Commissioner for Refugees (UNHCR), it is highly unlikely that ISIL will attempt to take advantage of these programmes to move terrorists abroad. Given the extensive screening measures and background checks adopted by most States accepting refugees for resettlement, and the lengthy waiting periods associated with these checks, resettlement would not appear to be an attractive avenue.

E. Planning and facilitation of attacks by ISIL

39. ISIL's dissemination of propaganda through the use of ICT forms part of its military strategy to destabilize States outside Iraq and the Syrian Arab Republic by provoking a confrontation between "believers" and "apostates". Since its acquisition of territory in 2014, it has changed its tactics, notably during the second half of 2015 when it began to expand the geographical scope of its attacks. This led to a series of attacks perpetrated by ISIL sympathizers acting alone or in small cells (including attacks at: a museum in Brussels; a café in Sydney, Australia; a museum and resort in Tunisia; a train bound for Paris; and the San Bernardino County Department of Public Health). The main characteristic of these attacks was their low level of complexity.

40. Recent attacks, including the attacks in Paris and Djakarta, reflect a significant shift towards large-scale operations perpetrated outside the Middle East. It is very likely that attacks by terrorists acting alone will also continue. The November 2015 attacks in Paris, in particular, bore the hallmarks of a classic Al-Qaida attack: long-term preparation, multiple targets, several planned waves of attacks and the involvement of a coordinated multi-cell structure directed on the ground by an operational leader and led by planners located in the Syrian Arab Republic and facilitators located outside France. The combination of home-grown small cells and terrorists who travel back and forth from Iraq and the Syrian Arab Republic represents a new and complex challenge. Evidence gathered since January 2015 reflects the existence of effective operational connections between ISIL and its militants abroad. These attacks also point to the existence of distinct capacities to: identify large-scale targets (including restaurants, sport stadiums, tourism infrastructure and concert halls); advise on evasive travel patterns; organize

[15] See S/2015/358.

logistical support; provide training in the use of communications, weapons and explosives; remotely manage a roster of potential attackers; and call upon a global network of sympathizers to facilitate such operations.

41. The ability of ISIL and its affiliates and its self-proclaimed members and adherents to communicate internationally by means of sophisticated technologies, including mobile telephones and encrypted tools, to transfer funds, to provide logistical support (for example by renting apartments and cars, purchasing weapons and constructing explosive vests), and to use evasive travel patterns in preparing attacks demonstrate their capacity to mount operations outside the territories under their control.

42. ISIL's shift towards the use of suicide attackers outside areas under its direct control represents a significant increase in the gravity of the threat it poses to international peace and security. Even though these attacks do not rely on the use of sophisticated weapons (relying essentially on automatic rifles and explosive vests), their effectiveness is reflected in the very real death tolls and the sense of instability and insecurity instilled into civilian populations. There are indications that ISIL may be seeking to develop a long-term capacity to use more sophisticated weapons, including chemical and biological weapons, in such attacks.

43. A further significant concern is the growing capacity of terrorist groups to recruit assailants from a roster of foreign terrorist fighters selected and trained specifically to carry out such attacks. These individuals may have known one another for several years, been detained in the same prisons, travelled to the Syrian Arab Republic together, speak the same language and/or belong to the same country of origin or community. This ensures cohesion and increases their chances of success.

44. The complex nature of many recent attacks suggests that ISIL militants are adapting to the law enforcement and security measures taken against them. Against this backdrop, judicial authorities, law enforcement and security agencies are often at a disadvantage in cases that involve terrorists who act alone or who are more insulated from detection. This is especially true for law enforcement and intelligence agencies that rely on human intelligence sources. Empirical evidence suggests that, in general, while there are people who know about an offender's grievance, extremist ideology, views and/or intent to engage in violence in the lead-up to most lone-actor terrorist events, they do not report such information to the relevant authorities. Consequently, opportunities to identify a perpetrator or obtain information in advance of an attack are reduced.

F. Returnees

45. The threat posed by foreign terrorist fighters for ISIL returning from the battlefields of Iraq and the Syrian Arab Republic and other conflict zones is another major concern for many States of origin. In general, returnees serve to extend the presence of ISIL into other States and to set up networks for future attacks, planning and facilitation.[16] It is currently unclear how many foreign terrorist fighters serving ISIL are likely to return to their home States (rather than remaining in conflict zones or travelling to third States) and how likely they are to engage in terrorism upon their return. However, as they become disillusioned, there is a high probability that

[16] See S/2014/815, para. 27.

many will return to their home States. Empirical evidence suggests, however, that even though very few ISIL foreign terrorist fighters appear to engage in terrorist activity after their return, attacks carried out by trained foreign terrorist fighters are more likely to be successful and lethal.[17] It should also be noted that returnees are a potentially valuable source of information, and that they may use their experience to persuade others not to become involved in terrorism, including through effective counter-messaging campaigns.

III. The range of United Nations efforts in supporting the efforts of Member States to counter the threat of ISIL

46. The primary responsibility for countering the threat of ISIL lies with Member States. However, the United Nations and other international organizations, which have a critical role to play in supporting their efforts, have already taken a number of measures, including conducting assessments of the threat, and of the capacity of States to counter it, formulating recommendations for addressing identified shortcomings and developing and implementing capacity-building programmes. However, in view of the increased gravity of the threat posed by ISIL, the United Nations and other international organizations must adopt a more comprehensive, concerted and coordinated approach.

47. The Analytical Support and Sanctions Monitoring Team has produced a series of reports assessing the global threat posed by foreign terrorist fighters, the threat from ISIL and the Al-Nusrah front, including to the Middle East region, and the terrorism threat in Libya and Afghanistan posed by ISIL and other terrorist groups. The Monitoring Team has made a number of recommendations for mitigating the threat.[18]

48. The Counter-Terrorism Committee has conducted an assessment of the ability of Member States to stem the flow of foreign terrorist fighters, focusing on the States most affected, and has provided Member States with recommendations on ways to address the gaps identified in its assessments.[19] The Counter-Terrorism Committee recently held an open briefing in New York on "The role of women in countering terrorism and violent extremism", a special meeting in Madrid on "Stemming the flow of foreign terrorist fighters", and a special meeting in New York on "Preventing terrorists from exploiting the Internet and social media to recruit terrorists and incite terrorist acts, while respecting human rights and fundamental freedoms". The special meeting in Madrid resulted in a set of guiding principles for detecting, intervening against and preventing the incitement and facilitation of foreign terrorist fighters; preventing their travel; criminalizing and prosecuting them; cooperating internationally; and rehabilitating and reintegrating returning foreign terrorist fighters.[20]

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[17] The "blowback rate" (the proportion of outgoing fighters who return and plot attacks against their home country or region) from the Syrian Arab Republic is very low. However, it is likely that the risk will gradually increase as the number of outgoing foreign terrorist fighters grows. See Thomas Hegghammer and Petter Nesser, "Assessing the Islamic State's Commitment to Attacking the West", *Perspectives on Terrorism*, vol. 9, No. 4 (August 2015).

[18] S/2014/815, S/2015/358 and S/2015/891.

[19] S/2015/123, S/2015/338, S/2015/377, S/2015/683 and S/2015/975.

[20] S/2015/939.

49. Following the establishment of an ad hoc inter-agency working group on foreign terrorist fighters by the Counter-Terrorism Implementation Task Force, a capacity-building implementation plan for countering the flow of foreign terrorist fighters was developed in close consultation with the Counter-Terrorism Committee Executive Directorate and the Analytical Support and Sanctions Monitoring Team. The development of this plan was called for by the Security Council in its presidential statement of 29 May 2015 (S/PRST/2015/11).

50. The plan sets out priority recommendations for addressing the capacity-building assistance needs of the most affected Member States, based on the assessment of the Counter-Terrorism Committee Executive Directorate, and includes a prioritized list of capacity-building and technical assistance projects submitted by entities of the Counter-Terrorism Implementation Task Force, to be implemented over the next 24 months. It represents the first attempt to develop a more concerted, coherent approach to capacity-building.

A. Countering the financing of ISIL

51. The Global Programme Against Money Laundering of the United Nations Office on Drugs and Crime has collated good practices in disrupting the financing of terrorist and organized criminal groups. According to the Global Programme, a "Financial Disruption Workbook", produced and used for operations in Afghanistan, has reduced the Taliban's annual budget in Southern Afghanistan by over a third. UNODC also plans to launch an initiative on enhancing the operational capability of countries in the Middle East and North Africa to counter terrorism financing in the context of foreign direct fighters.

52. The Organized Crime and Illicit Trafficking Branch of the United Nations Office on Drugs and Crime recently launched a new global programme, entitled Building Effective Networks against Transnational Organized Crime, which aims to strengthen interregional criminal intelligence exchange and international cooperation on transnational organized crime and terrorism. This will be achieved through the "Networking the Networks" initiative, which has established a network between existing international and regional law enforcement centres and entities to promote criminal intelligence exchange and multilateral operations targeting organized crime. The second focus area is the establishment of a network of law enforcement training institutions to promote professional training. The third key area will be strengthening capacity to conduct financial investigations.

53. In order to counter the looting and illicit trafficking of cultural property during conflict, UNESCO will further strengthen its cooperation with the International Criminal Police Organization (INTERPOL), the World Customs Organization, the United Nations Office on Drugs and Crime, the International Institute for the Unification of Private Law, national specialized police and customs units, the International Council of Museums and other key partners, such as museums and art market operators, for the tracking, authentication, seizure, conservation and restitution of stolen and illegally exported objects.

54. INTERPOL has launched a programme, with the support of the European Union and in collaboration with the Common Markets of East and Southern Africa, to develop capacities to prevent criminals and terrorists from exploiting financial institutions. The programme will enhance cooperation between financial

intelligence units, law enforcement officers and criminal-justice officials in prosecuting those who engage in money-laundering and terrorist financing, whether through the formal banking system or through *hawala*-type services.

B. Criminal-justice responses to the terrorist threat

55. Several United Nations entities are actively engaged in supporting the efforts of Member States to provide an effective criminal-justice response to the threat posed by ISIL. The recently established Working Group on Legal and Criminal Justice Responses to Terrorism of the Counter-Terrorism Implementation Task Force brings together the main United Nations bodies dealing with this issue. United Nations entities are devoting considerable effort to identifying specific good practices and assisting Member States to criminalize, investigate, prosecute and adjudicate terrorists, including foreign terrorist fighters. They are also supporting the efforts of States to develop prosecution, rehabilitation and reintegration strategies for returnees. The Counter-Terrorism Committee Executive Directorate assists the Counter-Terrorism Committee to monitor States' implementation of the criminal-justice requirements of the relevant Security Council resolutions and facilitates related technical assistance activities, in cooperation with United Nations and international and regional partners. The Terrorism Prevention Branch, for example, has launched a five-year initiative on criminal-justice responses to foreign terrorist fighters for countries in the Middle East, North Africa and the Balkans, in cooperation with the Counter-Terrorism Committee Executive Directorate, the Parliamentary Assembly of the Mediterranean and the International Institute for Justice and the Rule of Law.

C. Preventing and disrupting travel by foreign terrorist fighters

56. The United Nations Counter-Terrorism Centre, acting in close cooperation with the Counter-Terrorism Committee Executive Directorate and several other partners (including the International Air Transport Association (IATA), the International Civil Aviation Organization (ICAO), INTERPOL, the International Organization for Migration, the United Nations Office on Drugs and Crime and the World Customs Organization), has developed a project to raise awareness of and gather information about the challenges faced by the most affected Member States in implementing advance passenger information systems. It will conduct the first in-depth study on this topic during the first quarter of 2016. The United Nations Office on Drugs and Crime is extending its Airport Communication Project to the Middle East and North Africa region, with a view to strengthening law enforcement capacities at international airports to detect and interdict suspicious travellers, including foreign terrorist fighters.

57. INTERPOL continues to develop its global database on foreign terrorist fighters and to help Member States to intensify and accelerate the exchange of information. It will further exploit data on foreign terrorist fighters and produce, on demand, more analytical reports, with a view to identifying new routes, travel patterns or evasive tactics they are using in travelling to and from conflict zones. INTERPOL will continue to work with its member States to update and strengthen its databases and will extend its system of Special Notices and databases (including the foreign terrorist fighter database) to frontline immigration and border control officials. INTERPOL is also assisting its members in the development of a "layered

system" of screening to apprehend foreign terrorist fighters who successfully evade border checks.

D. Countering recruitment and preventing/countering violent extremism

58. On 15 January 2016, I presented the Plan of Action to Prevent Violent Extremism to the General Assembly.[21] The Plan, which takes a practical and comprehensive approach to addressing the drivers of violent extremism, includes more than 70 recommendations for concerted action at the global, regional and national levels, based on five key priorities: (a) prevention; (b) principled leadership and effective institutions; (c) promoting human rights; (d) an all-out approach; (e) and United Nations engagement. The Assembly will hold a formal debate on the Plan in the coming months and an international conference, to be co-organized by Switzerland and the United Nations, will be held in April 2016. The General Assembly's fifth review of the United Nations Global Counter-Terrorism Strategy, to be held in June 2016, will offer a further opportunity for Member States and the United Nations system to consider the recommendations contained in the Plan of Action.

59. The Counter-Terrorism Committee and the Counter-Terrorism Committee Executive Directorate continue to facilitate regional and national workshops on developing comprehensive approaches to countering incitement to commit terrorist acts and violent extremism, in accordance with Security Council resolutions 1624 (2005) and 2178 (2014), including workshops held in Kenya and Tunisia in 2015. The workshops have served to develop the concept of strategic partnerships in this area between a broad range of Government ministries and non-governmental actors, including community and religious leaders, civil society organizations, and women's and youth groups.

60. The United Nations Counter-Terrorism Centre has developed a project aimed at enhancing the understanding of foreign terrorist fighters in the Syrian Arab Republic, including the motivation of individuals joining extremist groups in Iraq and the Syrian Arab Republic, understanding key influences on their thinking and gaining insight into the reasons why they return to their home States. The project, which will be completed in 2016, is intended to support States in developing policies to dissuade potential foreign terrorist fighters from travelling, provide material for strategic communications and assist in the design of effective rehabilitation and reintegration programmes.

61. The United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), acting in close consultation with the Counter-Terrorist Committee Executive Directorate, is developing a global research programme on the drivers of recruitment, particularly the recruitment of women, to ISIL and other terrorist groups. The programme will also strengthen the capacity of women's civil society groups to engage in preventing extremist violence and ensure that women and girls in areas impacted by violence have access to comprehensive and integrated strategies. Within the framework of the United Nations Integrated Strategy for the

[21] A/70/674.

Sahel, UN-Women will support a number of initiatives, in partnership with relevant United Nations agencies, to politically and economically empower rural women.

62. The United Nations Interregional Crime and Justice Research Institute (UNICRI) is gathering a series of lessons learned and promising practices and conducting table-top exercises to engage Member States in the development of action plans to counter violent extremism and address the challenges posed by returning foreign terrorist fighters. These activities will be implemented at the regional level to encourage the sharing of experiences and knowledge. UNICRI is also developing a programme for foreign terrorist fighters who are detained and/or imprisoned upon their return.

E. Disrupting the planning and facilitation of attacks by ISIL

63. INTERPOL has developed a project, code-named "Watchmaker", to analyse and disseminate information, including biometrics, collected on improvised explosive devices worldwide. It will continue to work with the Analytical Support and Sanctions Monitoring Team and other United Nations partners to identify the networks responsible for building these devices, to develop the capacity of Member States to prevent attacks using improvised explosive devices and to investigate the individuals responsible for such attacks. Joint INTERPOL-Security Council Special Notices will continue to be an important global counter-terrorism tool and INTERPOL will continue to work with the Analytical Support and Sanctions Monitoring Team to strengthen the Special Notices, including through the inclusion of biometrics.

IV. Strategic responses

64. The resolution of ongoing conflicts, including the Syrian conflict, would have a direct impact on the driving forces behind the recruitment of foreign terrorist fighters by ISIL. The responses of Member States and the United Nations must therefore be strategic and consistent in addressing the underlying political and socioeconomic causes of both the Syrian conflict and the recruitment of foreign terrorist fighters and in ensuring justice and accountability for human rights violations. The response should be multifaceted and focus on short-, medium- and long-term objectives.

65. In order to address the grave threat posed by ISIL, including the influx of foreign terrorist fighters to Iraq and the Syrian Arab Republic and ISIL's extensive financing activities, it is essential to identify a political resolution to the Syrian conflict. This process will require sustained and determined international commitment and effective implementation of Security Council resolution 2254 (2015), which sets out a path towards formal intra-Syrian negotiations on a political transition process pursuant to the 2012 Geneva communiqué and a parallel nationwide ceasefire. It will also require that all States expeditiously implement Council resolutions 2178 (2104), 2199 (2015) and 2253 (2015). The process should also address the grievances exploited by ISIL to gain support for its presence from among certain local communities.

66. A strategic, rule-of-law-based approach to reducing the number of foreign terrorist fighters while continuing to choke off ISIL's funding could help advance the implementation of the relevant Security Council resolutions, including those that seek to achieve sustainable peace through the inclusion in international political processes of local actors (for example, women and youth) with an intimate understanding of the conflict's dynamics.

V. Recommendations

67. The following recommendations are submitted for the consideration of Member States and the entities of the United Nations system.

A. Strengthening the capacities of Member States

1. Countering the financing of terrorism

68. Member States are encouraged to take action to counter the financing of terrorism as set out below:

(a) ISIL's rapid and effective mobilization of vast financial resources reaffirms the urgent need to strengthen measures to prevent and disrupt terrorist financing in all regions of the world. In order to implement effective policies to counter terrorist financing, we must understand the nature of ISIL financing as it evolves. I therefore call on Member States to take steps to monitor and address the threat and to share information on an ongoing basis with the relevant international assessment bodies, including the Counter-Terrorism Committee Executive Directorate, the Analytical Support and Sanctions Monitoring Team, the Financial Action Task Force and regional bodies styled after the Task Force, so that they can understand the gravity of the threat and formulate effective global and regional responses;

(b) I also call on Member States to implement fully, and with renewed urgency, the sanctions regime introduced by the Security Council in its resolutions 1267 (1999), 1989 (2011) and 2253 (2015). In accordance with the latter resolution, Member States should continue to propose names of individuals, groups, undertakings and entities participating by any means in the financing or support of the activities of ISIL, Al-Qaida and associated individuals, groups, undertakings and entities for inclusion on the ISIL (Da'esh) and Al-Qaida Sanctions List. In accordance with resolution 1373 (2001), States should also freeze terrorists' assets without delay, as a preventive measure to disrupt terrorist activity, rather than relying upon the provisions of national criminal law;

(c) Even though terrorism and transnational organized crime are distinct phenomena, Member States are encouraged not to rely exclusively on the international counter-terrorism instruments in countering terrorism financing. They may call on other relevant international instruments, including the United Nations Convention against Transnational Organized Crime of 2001 and its Protocols, the United Nations Convention against Corruption of 2004 and the relevant conventions on drugs. All these tools can and should be utilized to facilitate effective international and regional cooperation;

(d) I urge Member States to take immediate steps to strengthen their relationships with the private sector in countering the financing of terrorism by ISIL, including financial institutions (banks, money-value businesses of all types and other financial businesses and professions), the antiquities sector, and Internet service providers. Member States should partner with the relevant international institutions and the private sector to ensure the coherence and effectiveness of counter-financing of terrorism initiatives to prevent ISIL and its affiliates from accessing the international financial system;

(e) The timely exchange and use of financial intelligence are crucial, not just in the investigation of terrorist attacks, including those committed by ISIL, but also in disrupting the planning and facilitation of attacks. Member States should prioritize the active sharing of financial information (domestically, regionally and internationally) and adopt a holistic, whole-of-Government approach to the exchange of financial information by all relevant institutions. The gathering and use of financial intelligence, as with any other form of intelligence gathering, should be carefully regulated by law so as not to unduly infringe upon human rights, particularly the right to privacy;

(f) Lastly, Member States should ensure that they have the capacity to counter ISIL financing in a manner commensurate with the gravity of the threat in order to ensure that illicit financial flows to ISIL are effectively cut off.

2. Countering the recruitment through and the use of the Internet in countering radicalization and violent extremism

69. Member States are encouraged to take action to counter the recruitment through and the use of the Internet in countering radicalization and violent extremism as set out below:

(a) The Plan of Action to Prevent Violent Extremism includes recommendations for action to be taken at the global, regional and national levels to address the drivers of violent extremism. Implementation of the Plan will help promote comprehensive implementation of pillar I of the United Nations Global Counter-Terrorism Strategy, on conditions conducive to the spread of terrorism and thereby help prevent recruitment by ISIL. I invite Governments to develop national plans of action to prevent violent extremism and I particularly encourage grass-roots initiatives undertaken within this framework, including, in particular, those that promote the inclusion of women and youth;

(b) It is essential to strengthen preventive and proactive action through education. The education sector can play a critical role in countering the appeal of ISIL by strengthening relevant education and training programmes, mainstreaming the prevention of violent extremism through ministries of education and developing guidelines and practices for teachers and other educators on identifying and addressing violent extremism in formal and non-formal settings;

(c) I also encourage Member States to establish effective diversion programmes for youth to reduce their susceptibility to recruitment and abuse by ISIL and its affiliates. Member States with high migrant populations from areas of conflict should develop inclusion activities targeted at children and youth;

(d) I urge Member States to adopt effective strategies to counter the threat of online radicalization by ISIL. This will require that Governments take action in

addition to legislative and law enforcement measures, including engaging with communities and industry. In order for such campaigns to be effective, the private sector should be an active participant;

(e) I urge Member States to review their domestic legal frameworks to strengthen their capacities to bring to justice alleged perpetrators for criminal use of ICT in support of ISIL, in compliance with international human rights law.

3. Preventing and disrupting the travel by foreign terrorist fighters

70. Member States are encouraged to take action to prevent and disrupt the travel of foreign terrorist fighters as set out below:

(a) It is essential that Member States criminalize travel by foreign terrorist fighters, in accordance with the relevant resolutions of the Security Council, and to take measures to strengthen their border-management regimes in order to address the most serious vulnerabilities exploited by ISIL to facilitate the movement of foreign terrorist fighters to and from territories under its control. This urgent need has recently been reaffirmed by instances in which high-profile terrorists have succeeded in travelling undetected;

(b) I call on Member States to ensure direct access by immigration officers to all relevant INTERPOL databases available through its I-24/7 global police communications system, including Special Notices, nominal data, the Stolen and Lost Travel Documents database, and the Foreign Terrorist Fighters database;

(c) I call on Member States to assess the travel routes used by foreign terrorist fighters on a continuous basis and to share their findings with a view to introducing specific measures to detect and prevent such fighters from travelling to join ISIL utilizing such routes. I urge Member States to designate dedicated and/or clearly identified points of contact within relevant law enforcement, intelligence, security and immigration departments, and their counterparts at airlines, so as to facilitate the prompt exchange of passenger data on a 24/7 basis, with the aim of disrupting travel by foreign terrorist fighters.

4. Disrupting the capacity to plan and facilitate terrorist attacks in the name of ISIL

71. Member States are encouraged to take action to disrupt the capacity of terrorists acting alone or in small cells to plan and facilitate terrorist attacks in the name of ISIL as set out below:

(a) I call on Member States to employ the full range of human rights-compliant tools at their disposal, from "soft" intervention measures to criminal-justice measures, in order to thwart attacks by terrorists acting alone or in small cells in the name of ISIL. Member States should strengthen cooperation and information-sharing between intelligence and security agencies and the prosecution and develop a proactive approach to the investigation of offences committed by foreign terrorist fighters with a view to identifying them and preventing such attacks;

(b) Generating evidence against foreign terrorist fighters is a complex and multifaceted task. Member States should consider reviewing national legislation to ensure that evidence collected through special investigative techniques or from States of destination, or evidence collected through ICT and social media, including through

electronic surveillance, may be admitted as evidence in cases connected to foreign terrorist fighters acting for ISIL while respecting international human rights law;

(c) I encourage Member States to take steps to ensure effective inter-agency coordination, including by developing multi-agency task forces and liaison officers, in order to ensure a collective response to countering ISIL. Member States should also consider establishing appropriate laws and mechanisms that allow for the broadest possible international cooperation, including effective joint investigations, the appointment of liaison officers, police-to-police cooperation, the establishment of 24/7 networks for cooperation, the transfer of criminal proceedings and the transfer of sentences.

5. Treatment of foreign terrorist fighters returning to their countries of origin

72. Member States are encouraged to take action to address the treatment of foreign terrorist fighters returning to their countries of origin as set out below:

(a) The employment of rigid prosecution policies and practices against foreign terrorist fighters can be counterproductive to the implementation of comprehensive strategies to combat their activities and to combat the violent extremism that can lead to terrorism. Member States should also consider alternatives to incarceration, as well as reintegration and possible rehabilitation of ISIL returnees, prisoners and detainees;

(b) I urge Member States to ensure that their competent authorities apply a case-by-case approach to ISIL returnees, based on risk assessment, the availability of evidence and related factors and to develop and implement strategies to address specific categories of returnees, in particular minors, women, family members and other potentially vulnerable individuals; providers of medical services and other humanitarian needs; and disillusioned returnees who have committed less serious offences;

(c) Returnees can be especially effective in counter-messaging campaigns, due to their credibility based on personal experience in conflict zones. Member States should consider promoting their active involvement in prevention programmes, as appropriate.

6. Protection of cultural heritage

73. Members States are encouraged to take action to protect cultural heritage as set out below:

(a) I call on Member States to assist in strengthening the ability of affected States to prevent and mitigate the loss of cultural heritage and diversity resulting from the conflict in Iraq and the Syrian Arab Republic by developing institutional and professional capacities for reinforced protection. I encourage Member States to keep UNESCO and INTERPOL informed of all seized antiquities so that these organizations can help ensure their safe return in accordance with Security Council resolution 2199 (2015);

(b) I urge Member States to strengthen customs controls and to regulate the art market by improving implementation of due diligence principles and strengthening criminal investigations, with a view to detecting possible links to ISIL in the seizure of Iraqi and Syrian antiquities within their territories.

B. Strengthening the United Nations response

1. Countering the financing of terrorism

74. As noted in my report of 21 May 2015 on the threat of terrorists benefiting from transnational organized crime (S/2015/366), there is room to enhance the United Nations response to the threat of terrorist financing and its links with transnational organized crime as it pertains to countering ISIL and its affiliates. The response of the Organization needs to be more systematic, comprehensive and multidimensional, particularly at the field level, where United Nations peacekeeping operations and special political missions are already confronting these challenges:

(a) In addition to the work already being undertaken by agencies such as the Counter-Terrorism Committee Executive Directorate, INTERPOL, the United Nations Counter-Terrorism Centre, UNESCO and the United Nations Office on Drugs and Crime, more research and analytical work should be conducted on the nexus between ISIL's terrorist activities and transnational organized crime, specifically on the way in which transnational organized crime funds ISIL's terrorist activities. Relevant United Nations entities with a field presence in areas of major ISIL operations should strengthen their understanding of new security threats and the way in which they are funded, and should report regularly to the relevant United Nations counter-terrorism entities;

(b) I shall take steps to ensure that the United Nations prioritizes this crucial cross-cutting issue and supports Member States that require and request technical assistance in building capacities to counter the financing of terrorism. I shall consider a number of options, including: the establishment of a system-wide approach against transnational organized crime and terrorism financing, which will ensure that tackling terrorist financing remains a strategic priority; that there is strategic oversight, within the United Nations, of the links between transnational organized crime and terrorism in order to ensure a coordinated and holistic response from all relevant agencies; and that Member States have the capacity to tackle financial crime, including terrorist financing.

2. Countering recruitment through and the use of the Internet in countering radicalization and violent extremism

75. The adoption of the "One-UN" approach, mobilizing all relevant United Nations agencies, funds and programmes, both at Headquarters and in the field, will enable the Organization to comprehensively support Member States in implementing the Plan of Action to Prevent Violent Extremism:

(a) I intend to establish a high-level action group to prevent violent extremism, under my direct leadership;

(b) The United Nations system must mobilize to engage a wide range of actors, including women and youth, in developing strategies for countering recruitment and radicalization to terrorism. Relevant United Nations entities, including UN-Women, my Envoy on Youth and my Special Envoy for Youth Refugees are committed to supporting the vision put forward by the Security Council in its resolutions 2242 (2015) and 2250 (2015) on the role of women and youth in contributing to international peace and security;

(c) More specifically, it is essential to ensure that relevant offices are equipped with the dedicated expertise and other relevant and appropriate structures/mechanisms required to specifically consider the gender dimension of recruitment, radicalization, and the financing of the activities and operations of terrorist groups, primarily ISIL. UN-Women and the Special Representative on Sexual Violence in Conflict are ready to provide support in that regard. I invite United Nations offices to support the efforts of Member States to develop new ICT tools to facilitate cooperation between investigators and prosecutors involved in terrorism cases;

(d) United Nations entities, including the United Nations Office on Drugs and Crime and the United Nations Counter-Terrorism Centre, should support efforts to strengthen the capacities of law enforcement agencies to use ICT to counter ISIL. I invite all United Nations entities to work to empower civil society worldwide to confront the narratives disseminated by ISIL through the Internet and social media.

3. Preventing and disrupting travel by foreign terrorist fighters

76. The United Nations will take action to prevent and disrupt travel by foreign terrorist fighters as set out below:

(a) I invite the Counter-Terrorism Committee Executive Directorate and UNHCR to encourage border guards, intelligence services and immigration and asylum authorities of the States concerned and other States located along travel routes, as well as relevant international and regional organizations, to cooperate in assisting in the early identification of terrorist suspects;

(b) I encourage the Counter-Terrorism Committee Executive Directorate, the Counter-Terrorism Implementation Task Force and the United Nations Counter-Terrorism Centre, together with IATA, ICAO, INTERPOL and the World Customs Organization, to conduct a series of activities during 2016 and 2017 aimed at encouraging Member States to require that airlines operating in their territories provide advance passenger information to the appropriate national authorities in order to detect the departure from their territories, or attempted entry into or transit through their territories, of foreign terrorist fighters;

(c) I invite the Counter-Terrorism Committee Executive Directorate, in cooperation with relevant Member States, to identify systemic and country-specific capacity-building needs in stemming the travel of foreign terrorist fighters attempting to join ISIL. High-priority needs identified within this framework should be shared as a matter of urgency with the Counter-Terrorism Implementation Task Force, the Global Counter-terrorism Forum, donor States and other entities tasked with providing technical assistance to States.

4. Protection of cultural heritage

77. In order to protect the cultural heritage of affected States, I urge the Security Council to incorporate such protection into United Nations humanitarian action; security strategies, including action to counter terrorism; and peacebuilding processes.